

**Utah Legislature  
2008 General Session  
Real Property Tax Related -- Requests for Legislation**

<b>Sponsor</b>	<b>Short Title</b>	<b>Explanation</b>
Rep. Allen	Property Tax Circuit Breaker Amendments	Change definition of what is included in "household income" under the circuit breaker program.
Sen. Butters	Senior Citizen Property Tax Safe Harbor	Provide that a senior citizen cannot lose his or her home due to failure to pay property taxes.
Rep. Dee	Property Tax Exemption Amendments	Amend circuit breaker qualifying limits and credit amounts. Amend definition of primary residence (based on zoning rather than use of property).
	Property Tax - Determination of Taxable Value	Provide that taxable value is based on three - year average.
Rep. Frank	Property Tax - Valuation Base	Base the property tax on square footage of the improvement (home) and acreage of the real property (regardless of location or market value).
Rep. Froerer	Property Tax Deferral - Senior Citizens	Allow ongoing property tax deferral for certain senior citizen taxpayers
	Property Tax - Circuit Breaker Qualifying Limits	Increase income eligibility levels and increase credit amounts.
	Property Tax - Residential Exemption	Allow the residential exemption to apply to a parcel of property that exceeds 1 acre where the zoning in that area prohibits parcels smaller than 1 acre.
	School District Funding	Provide SITLA funds to a school district and require the school district to lower its property tax levy by the same amount.
Sen. Niederhauser	Truth in Taxation Amendments	Require approval of electorate before adopting a property tax rate the exceeds a certified rate. Also, amend the "truth in taxation" exemptions for certain levies.
Rep. Ray	Property Tax Freeze for Certain Homeowners	Freeze the assessed value of real property.
Sen. Stowell	Property Tax - Fair Market Value Defined	Provide that taxable value is based on five year average.
Revenue and Taxation Interim Committee	Limitation on Taxing Authority	Reduce the maximum property tax rates authorized in statute for certain taxing entities.
	Property Tax Assessment Revisions	Provide that assessor has the burden of proof in valuation appeals.
	School District Tax Base	Replace all or part of property tax revenue now allocated to school districts with an increases in the sales and use tax and/or individual income and corporate income taxes.